

SENATE BILL 2764
By McNally

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 5, relative to veterans' property tax relief.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-704, is amended by adding the following language as a new subsection (f) and by re-designating the subsequent subsection accordingly:

(f) Property tax relief shall also be extended to the surviving spouse of a veteran whose death results from a service-connected, combat-related cause, as determined by the United States veterans' administration, provided that:

(1) The surviving spouse does not remarry; and

(2) The property for which tax relief is claimed is owned by and used exclusively by such surviving spouse as a home.

SECTION 2. This act shall take effect on July 1, 2006, the public welfare requiring it, and shall apply to tax years beginning on or after that date.